I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below.

Attorney Docket No.: 060945-0118

February 14, 2006

Jessica C. Stahnke

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of: Keun-Bae Lee

Confirmation No.:

1461

Serial No.:

10/749,218

Art Unit:

3636

Filed:

December 30, 2003

Examiner: Edell, Joseph F.

For:

Activating Headrest

Attorney Docket No.: 060945-0118

AMENDMENT AND RESPONSE TO OFFICE ACTION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

Applicants submit the following amendments and remarks in response to the detailed Office Action mailed December 5, 2005, and respectfully request the amendments and remarks be entered in the file of the above identified application.

Claims are provided in the listing of the claims, which begins on page 2.

Remarks begin on page 4.